Exhibit N

LAW FIRM OF

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December 24, 2015

VIA ELECTRONIC AND U.S. MAIL

Andre E. Jardini (aej@kpclegal.com) Knapp Petersen & Clarke 550 North Brand Boulevard, Suite 1500 Glendale, California 92203-1922

Re: Pilgrim v. General Motors LLC

Dear Andy:

As you know, your initial complaint in this action was very similar to the Second Amended Consolidated Complaint filed in the MDL proceeding in the Southern District of New York.

Further to our discussion yesterday, I learned shortly after our call that the plaintiffs in the MDL have filed a Third Amended Consolidated Complaint ("TACC," electronic copy attached) that, in response to the Bankruptcy Court's November 9, 2015 Decision and December 4, 2015 Judgment (as well as other rulings), limits the class of Non-Ignition Switch Plaintiffs to only those who have "Affected Vehicles," which are defined as follows in TACC ¶ 1027: "(A) all New GM vehicles sold or leased on or after July 11, 2009; (B) all New GM vehicles and Old GM vehicles sold or leased as 'Certified Pre-Owned' vehicles on or after July 11, 2009; and (C) all vehicles subject to the Delta Ignition Switch recall in February and March of 2014 (the 'Delta Ignition Switch Vehicles')." Vehicle owners with Delta Ignition Switch Vehicles are the same as the Ignition Switch Plaintiffs referenced in the Bankruptcy Court's rulings. Thus, the MDL plaintiffs have taken out all claims by Non-Ignition Switch Plaintiffs that purchased Old GM vehicles because the MDL plaintiffs recognize that they are not permitted to assert "Independent Claims" for Old GM vehicles against New GM. The same applies to all plaintiffs in the Pilgrim lawsuit that purchased Old GM vehicles (and who did not purchase certified pre-owned Old GM vehicles on or after July 11, 2009).

Thus, GM is only asking you to do what the MDL plaintiffs have already agreed to do in the MDL in order to comply with Judge Gerber's Decisions and Judgments: drop claims based on Old GM Vehicles as to which New GM has no legal responsibility.

Finally, as discussed yesterday, I am also attaching an electronic copy of a proposed stipulation for entry of a stay order.

Please let me know if you are willing to reconsider your position, or believe further discussion would be useful.

Very truly yours,

Gregory R. Oxford of Isaacs Clouse Crose & Oxford LLP

cc: K.L. Myles (Electronic Mail only - <u>klm@kpclegal.com</u>) Enclosures (by e-mail only)